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DECISIONS IN COMMERCIAL LAW.

MAIL PRINTING CO. v. CLARKSON.—In an action for a declaration of the plaintiffs' right to rank upon an insolvent estate in the hands of the defendant, as assignee under the Act respecting Assignments by Insolvents, in respect of a claim for \$1,000 upon an advertising contract, by which the insolvents agreed that, should they not avail themselves of the right to occupy a certain space in the plaintiffs' newspapers within a year, such failure should not relieve them from the obligation to pay the plaintiffs, at the expiration of the year, the sum of \$1,000, it appeared that the insolvents had assigned to the defendant before the expiration of the year. Chancellor Boyd decided that the plaintiffs' "claim did not accrue due" at the time of the assignment, within the meaning of the Act, but did accrue due by mere effluxion of time at the end of a year from the date of the contract, and they were, therefore, entitled to prove their claim against the insolvents' estate.

WEST INDIA MERCHANTS DO NOT LIKE THE NEW TARIFF.

Delegations not a few are going to Ottawa these days to protest against certain features of the tariff. Among the rest, the West India merchants of Halifax are protesting. Some of them go so far as to say that the alterations in the sugar duty will ruin the West India trade of Nova Scotia, and is a direct discrimination against West India in favor of the bounty-fed sugars of Germany. They protest very strongly against the injury of the West India trade, by refusing to give a countervailing duty against the bounty-fed German sugars, and discriminating against our best foreign trade—that to the West Indies. One gentleman gives it as his opinion that this trade cannot exist in the face of the new tariff, and in view of the pending changes in the United States sugar tariff. Messrs. A. E. Jones and George Mitchell were appointed on Tuesday a deputation to go to Ottawa and make representation of these views to the Government.

GUELPH BOARD OF TRADE.

The annual meeting of the Guelph Board of Trade was held on Tuesday evening, 20th instant, the president, Mr. J. E. McElderry, in the chair. Communications from other boards of trade were considered. The special committee reported in favor of asking the Government for a law requiring all counties and cities and incorporated towns of over 5,000 to keep their municipal accounts by double entry. The fire underwriters came in for a roasting, being called unjust, arbitrary and "playing a game of bluff." A resolution was carried disapproving the action of the association in reducing Guelph from class A to class C.

The president submitted a comprehensive report indicating the activity of the Guelph Board of Trade last year. The city's trade has continued to grow satisfactorily. Transactions in farm produce on the market are larger, and the export of horses to Britain has increased. The board has endorsed the action of the Toronto Board of Trade with reference to bankruptcy legislation. It was announced that the secretary had had much correspondence during the present year with persons in the United States and Canada on matters referring to the business of the city.

The election of officers being proceeded with, the following gentlemen were elected: President, J. E. McElderry, re-elected. Vice-president, E. R. Bollert. Secretary-treasurer, A. Scott. Council—J. M. Duff, Jas. Watt, M. O'Connor, Lt.-Col. Higinbotham, J. M. Bond, G. B. Ryan, R. L. Torrance, Jas. Millar, A. F. H. Jones, Jas. C. Keleher, A. Pepler, Jas. Innes, ex-M.P., James Goldie, C. Kloepper, M.P., H. Murton.

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